AMENDMENT(S) TO THE SPECIFICATION

Please replace the paragraph [0009] with the following rewritten paragraph:

Comparison of the data in Table 1, Table 2 and Table 3 indicates that by grading the profile of epitaxial layer 12, the difference between actual device BV and the ideal bulk BV can be reduced. However, the difference between the actual and the ideal breakdown voltages ~~remain~~ remains high for FRED 10 having a shallow 6μm diffusion well. Moreover, the crowding of the electric field lines near the corners of diffusion well 16 is still observed in FRED 10 of Table 2 and Table 3. Thus, profile grading does not appear to strengthen the ability of FRED 10 to absorb the reverse avalanche energy.

Please replace the paragraph [0013] with the following rewritten paragraph:

To obtain a deep diffusion well 16, such as the one shown in Fig. 2, diffusion of dopants must be conducted at relatively high temperatures which may be in the order of 1250°C or higher, and typically for a long drive-in time. ~~Whereas~~ In contrast, shallower diffusion well 16, such as the one shown by Fig. 1A may be obtained at considerably lower temperatures, which may be in the order of about 1100°C, and for a shorter drive-in time. Given that many fabrication laboratories do not have the capability for deep diffusion at high temperatures, it is desirable to have an alternative device, which does not require a high temperature diffusion step, that is capable of absorbing the reverse avalanche energy of a FRED having a deep diffusion well 16, such as FRED 24 of Fig. 2.

Please replace the paragraph [0024] with the following rewritten paragraph:

Fig. 4 is a cross-sectional view of Fig. 3 along line 4-4 viewed in the direction of the arrows.